



1997 ASSEMBLY BILL 637

December 2, 1997 - Introduced by Representatives KAUFERT, HAHN, SERATTI, JENSEN, OURADA, HUEBSCH, DOBYNS, OTT, GREEN, HASENOHRL, PORTER, GRONEMUS, ALBERS, GUNDERSON, KLUSMAN, DUFF, AINSWORTH, OLSEN, VANDER LOOP, VRAKAS, BOCK and TURNER, cosponsored by Senators BRESKE, FITZGERALD, BURKE, WELCH, ROESSLER, SHIBILSKI, RUDE, DARLING, WEEDEN, ZIEN, GROBSCHMIDT and MOEN. Referred to Joint survey committee on Tax Exemptions.

1 **AN ACT to create** 77.54 (44) of the statutes; **relating to:** a sales tax and use tax
2 exemption for property used in the maintenance of railroad tracks and
3 rights-of-way.

Analysis by the Legislative Reference Bureau

This bill creates a sales tax and use tax exemption for materials, supplies and fuel used in the maintenance of railroad tracks and rights-of-way.

This bill will be referred to the joint survey committee on tax exemptions for a detailed analysis, which will be printed as an appendix to this bill.

For further information see the *state and local* fiscal estimate, which will be printed as an appendix to this bill.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

4 **SECTION 1.** 77.54 (44) of the statutes is created to read:
5 77.54 (44) The gross receipts from the sale of and the storage, use or other
6 consumption of materials, supplies and fuel used in the maintenance of railroad
7 tracks and rights-of-way.

8 **SECTION 2. Effective date.**

9 (1) This act takes effect on July 1, 1999.